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NATIONAL ARCHIVES AND RECORDS SERVICE  
THE NATIONAL ARCHIVES

Preliminary Inventory of the Records  
of the  
Bureau of Accounts (Treasury)  
(Record Group 39)

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## INTRODUCTION

The Bureau of Accounts was created in the Treasury Department under the President's Reorganization Plan III, effective June 30, 1940. The Bureau succeeded the Office of the Commissioner of Accounts and Deposits, which had supervised and coordinated the work of divisions engaged in accounting transactions connected with receipts and expenditures and with the deposit of public funds throughout the country.

The records of the Bureau of Accounts include not only those of its predecessor but also the records of the predecessors of certain of its divisions as far back as 1776. One of these was the Division of Book-keeping and Warrants, which existed in the Secretary of the Treasury's Office as early as 1868. Under the Dockery Act of 1894 (28 Stat. 208), this Division formally took over the functions and records relating to the keeping of accounts of receipts and expenditures of public funds.

The work of the disbursing clerks in the Treasury Department was consolidated in 1910 so that a single clerk made disbursements for the entire Department except for its Bureau of Engraving and Printing. An Executive order of June 10, 1933, directed the transfer of all disbursing functions to a Division of Disbursement. This Division assumed the duties and records of the Treasury Disbursing Clerk.

In 1895 the receipt, examination, and preservation of fidelity bonds for all officers and employees of the Government, except those of the Post Office Department, was consolidated in the Section of Surety Bonds of the Treasury Department. At that time the agencies transferred their files of old bonds to that Section. Later the Section was assigned to the Office of the Commissioner of Accounts and Deposits. The records of the Section in Record Group 39 consist of fidelity bonds with related papers filed before 1925 by persons no longer in the Federal Service.

The first Office of Alien Property Custodian was created by the Trading With the Enemy Act of October 6, 1917 (40 Stat. 645). The Custodian was authorized to discover, take possession of, administer, and dispose of enemy-owned property in the United States and its possessions. The Bureau of Accounts and its predecessor agencies handled the fiscal aspects of the administration of the alien property. When the office of the Alien Property Custodian was abolished by an Executive order of May 1, 1934, its functions and records were transferred to the Alien Property Bureau of the Claims Division in the Department of Justice.

The Federal Home Loan Bank Act of 1932 (47 Stat. 726) provided for the purchase of preferred and full-paid income shares of Federal Savings and Loan stock under the supervision of the Secretary of the Treasury. These records pertain to the subscription of shares by the Government and to their eventual repurchase by the associations.



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